

State Government COVID-19 Support

Payroll Tax

All states and territories are offering payroll tax assistance, except for the Northern Territory. This assistance comes in the form of a deferment, waiver or threshold adjustment.

NSW	<ul style="list-style-type: none">• Payroll Tax waived for 3 months for businesses with payroll up to \$10 mil, up till the end of the FY.• Payroll tax cuts being brought forward, meaning the payroll tax threshold will rise to \$1 million in FY 20/21
VIC	<ul style="list-style-type: none">• Businesses with payroll of less than \$3 million will be eligible for a full refund of payroll tax for FY 19/20• Small businesses will also be eligible for a deferral of payroll tax payments for the first three month of the FY20/21. Payments for this period will now be due in January 2021.
QLD	<ul style="list-style-type: none">• All employers that pay less than \$6.5 million in Australian taxable wages will be eligible for a refund of two months' payroll tax.• They will also be eligible for a three-month payroll holiday, and a deferral of payroll tax for the 2020 calendar year.• Businesses that pay more than \$6.5 million in wages, and have been directly or indirectly affected by the coronavirus, can also apply for the refund and deferral.
WA	<ul style="list-style-type: none">• Businesses with a payroll of between \$1 million and \$4 million will receive a one-off grant of \$17,500.• Businesses with payroll of less than \$1 million will become exempt from payroll tax from July 1 2020, as the threshold increases six months ahead of schedule.
SA	<ul style="list-style-type: none">• South Australian businesses with an annual payroll of up to \$4 million will be eligible for a six-month waiver of their payroll tax, starting from April.• Businesses with payroll of more than \$4 million will be able to defer their payroll tax payments for six months, if they can show they have seen a significant impact to their cash flow, because of the coronavirus.
TAS	<ul style="list-style-type: none">• Those businesses in the hospitality, tourism and seafood industries will have payroll tax waived for the entirety FY 19/20• Other businesses with payrolls of up to \$5 million will also be able to apply for this package, but eligibility will be based on how significantly the virus has affected the business.
ACT	<ul style="list-style-type: none">• One-off payroll tax waiver for businesses in the hospitality sector, for the six months from April to September 2020.• All businesses with payroll of up to \$10 million will be able to defer their 2020-2021 payroll tax payments, interest free, until July 1, 2022

Energy Bills

A handful of states and territories are offering assistance with Energy and other utility bills.

WA	<ul style="list-style-type: none">• The government is offering small businesses a one-off credit of \$2,500 for Synergy and Horizon Power bills.• This is available to current customers, as of March 31, that use less than 50 megawatt hours per annum.• The credit will be distributed from May 1, to help businesses reduce future electricity bills.• The state government has also put a halt to any power or water disconnections due to late payments, and no interest will be charged on deferred bills.
TAS	<ul style="list-style-type: none">• Some small businesses will have their water and electricity bills waived for their first quarterly bill, received after April 1. Businesses on tariffs 22, 94, 82 and 75 will have their bills waived, as well as small businesses on market contracts that could access these tariffs.• Electricity bills will be capped for the next financial year, and water bills will be frozen.
ACT	<ul style="list-style-type: none">• Businesses with electricity usage below 100 megawatts per year will receive a rebate of \$750, regardless of supplier, the government has said.

Other various initiatives

In addition to the Payroll Tax and Utilities Bills assistance, many of the state governments are offering other forms of assistance or stimulus for their local economies.

These measures include such things as:

- Investment in local projects
- Waiving of fees
- Establishment of support funds and grants
- Interest free loans
- Rent relief
- Training, advice and mentoring

Sources

NSW	https://www.treasury.nsw.gov.au/Covid-19Stimulus
VIC	https://www.premier.vic.gov.au/economic-survival-package-to-support-businesses-and-jobs/ https://www.business.vic.gov.au/support-for-your-business/grants-and-assistance/business-support-fund
QLD	https://www.qld.gov.au/about/industry-recovery
WA	https://www.wa.gov.au/organisation/department-of-the-premier-and-cabinet/covid-19-coronavirus-business-and-industry-advice
SA	https://www.premier.sa.gov.au/news/media-releases
TAS	https://coronavirus.tas.gov.au/stimulus-and-support
ACT	https://www.covid19.act.gov.au/economic-support/economic-survival-package/supporting-local-businesses-and-the-economy
NT	http://www.newsroom.nt.gov.au/

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